FILED

NOT FOR PUBLICATION

DEC 16 2005

CATHY A. CATTERSON, CLERK U.S. COURT OF APPEALS

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

LORI KAHRE,

Petitioner - Appellant,

v.

UNITED STATES INTERNAL REVENUE SERVICE; et al.,

Respondents - Appellees.

No. 04-16708

D.C. No. CV-03-01495-LRH

MEMORANDUM*

Appeal from the United States District Court for the District of Nevada Larry R. Hicks, District Judge, Presiding

Submitted December 5, 2005**

Before: GOODWIN, W. FLETCHER, and FISHER, Circuit Judges.

Lori Kahre appeals pro se the district court's judgment dismissing as untimely her petition to quash three administrative summonses issued by the

^{*} This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by Ninth Circuit Rule 36-3.

^{**} The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

Internal Revenue Service ("IRS") to third-party record keepers in connection with Kahre's tax liabilities for 2000, 2001 and 2002. The government moves to dismiss the appeal as moot and to remand with instructions that the district court vacate its order of dismissal because the IRS has withdrawn one summons and destroyed all documents it received in compliance with the remaining two summonses. Kahre has not opposed the motion to dismiss. Accordingly, we dismiss the appeal and remand to the district court with instructions to vacate its order entered June 29, 2004.

DISMISSED; REMANDED WITH INSTRUCTIONS.

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